

and wherein a bottom surface of the first cover layer is approximately in a same level as an upper surface of the first dielectric layer;

C1 and wherein a top surface of the first cover layer is approximately in a same level as an upper surface of the second dielectric layer.

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31. (Amended) The device according to claim 4, wherein the dielectric in which the wiring line is buried has a composite structure comprising a first dielectric layer, an etch stop layer formed on the first dielectric layer, and a second dielectric layer formed on the etch stop layer;

C2 and wherein a bottom surface of the first cover layer is approximately in a same level as an upper surface of the first dielectric layer;

and wherein a top surface of the first cover layer is approximately in a same level as an upper surface of the second dielectric layer.

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